

EXHIBIT 4

03/17/08
Frank Dipascali
care of Bernard Madoff
N.Y., N.Y.

Dear Frank,
It has been a long time since I have spoken to you, too long. I must tell you that the 15 years that I have been your client have been great years. I have entrusted you with nearly my entire net worth for all this time and I have absolutely no complaints. You have done a great job for me and my family. Thank you, thank you! As you well know, these are very volatile and uncertain times. I can't think of any place where I would rather have my cash. The only problem is I have been strongly advised to diversify. Reluctantly, I am going to withdraw some of the funds in my account. I believe this is a temporary measure. Please send me from my account # ~~1-EM256-3-0~~ \$1,500,000 (one and one half million dollars) as soon as possible.

**Bernard Whitman
The Whitman Partnership
5610 Country Club Way
Sarasota, FL 34243**

Bernard Whitman

2.9 mi

5- 3/19/02